

TOWN OF SKYKOMISH
King County, Washington
January 1, 1994 Through December 31, 1995

Schedule Of Findings

1. Town Officials Should Comply With Washington State Requirements Regarding The Use Of Criminal Justice Funds

During our audit for fiscal years 1992 and 1993, we found that the town of Skykomish was not in compliance with requirements regarding the use of criminal justice funding, which is received from the state of Washington. Criminal justice funds were not being used to supplement previously existing funds. Instead, it appears that previous funding levels were replaced or "supplanted" with criminal justice funds. (Audit Report No. 56191)

For our audit of fiscal years 1994 and 1995, we have found that the town is again "supplanting" criminal justice funds.

Revised Code of Washington 82.14.330 subsection (2) states in part:

Moneys distributed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding . . . Existing funding for purposes of this subsection is defined as calendar year 1989 actual operating expenditures for criminal justice expenditures

The Budgeting, Accounting and Reporting System (BARS) manual (Volume 1, Part 3, Chapter 12, page 32) as prescribed by the State Auditor's Office, states in part:

. . . As these moneys are expended, an entity must ensure that the criminal justice expenditures are at least equal to the base of "existing funds," plus new revenues generated by this legislation.

Police services for the town are provided by the King County Sheriff's Office, which handles special programs related to criminal justice. Therefore, the town has not established their own programs. The contracted police service has not brought the town's criminal justice expenditures over the minimum amount required by state law. This has caused the town to supplant existing criminal justice funds.

The town of Skykomish may be required to pay the state back for amount of criminal justice funds that have been supplanted.

We again recommend that town officials comply with state requirements regarding the use of criminal justice funding.